## Regulation 39-22-601.1.

- (a) In the case of a paper income tax return to be filed with the Department of Revenue, the term "Make a return" as term such is used in Section 39-22-601(1), C.R.S., means the completion of the appropriate Colorado income tax return form by or on behalf of the taxpayer(s), the signing of the return form under penalty of perjury in the second degree by the taxpayer(s), and the actual physical submission of the return so completed and so signed together with any required supporting documents to the Colorado Department of Revenue.
- (b) In the case of a Colorado individual income tax return that is to be electronically submitted to the Department of Revenue, the term "make a return" as such term is used in Section 39-22-601(1), C.R.S., means the completion of the appropriate Colorado income tax return form by or on behalf of the taxpayer(s), the signing of the return form under the penalty of perjury in the second degree by the taxpayer(s), and the submission of the return form so completed and so signed to an electronic return originator who has been so licensed by the Colorado Department of Revenue as an authorized agent of the Colorado Department of Revenue to accept for filing and electronic submission, individual income tax returns to the Colorado Department of Revenue directly or indirectly through the Internal Revenue Service.
- (c) Any person who prepares a Colorado income tax return for any other person who accepts a fee for so doing is required to sign such return stating that such return is accurate, complete and truthful as far as he knows. Such affirmation is not made under the penalty of perjury.
- (d) An electronic return originator must maintain for four years a copy of the Colorado Income Tax Return signed by the taxpayer(s) for each electronic transmission submitted by the electronic return originator.